



## MEMORANDUM

**TO:** Superintendents, Business Managers, and Treasurers

**FROM:** Peggy E. Smith, Fiscal Analyst  
Division of School Finance

**DATE:** April 9, 2009

**SUBJECT:** American Recovery and Reinvestment Act of 2009 Funds and Receipt

The Division of School Finance, in conjunction with the State Board of Accounts, has created new fund numbers and a new receipt account number to show proper accounting regarding the American Recovery and Reinvestment Act (ARRA) of 2009 distributions. All ARRA distributions shall be receipted to account 4580 in the funds below. This receipt account is titled “American Recovery and Reinvestment Act of 2009 (Stimulus)”. The following fund numbers need to be activated in your financial software immediately:

7950	Fiscal Stabilization – Education (Stimulus)
7951	Title I – Grants to LEAs (Stimulus)
7952	Title I – School Improvement (Stimulus)
7953	Special Education – Part B (Stimulus)
7954	Special Education – Part B – Preschool (Stimulus)
7955	Special Education – Part C (Stimulus)
7956	Education Technology (Stimulus)
7957	McKinney – Vento Education for Homeless (Stimulus)
7958	School Lunch Equipment (Stimulus)
7959	Head Start (Stimulus)

Receipt 4580 is only valid for stimulus dollars received. All ARRA distributions shall be receipted into the funds listed above.

Expenditure account numbers must follow the existing chart of accounts as applicable, i.e. special funds reference.

The fund numbers listed above represent the programs that most school corporations will be receiving distributions for in the near future from the Department of Education. We have set aside all funds 7960 – 7999 as future ARRA funds. **Please do not use funds 7960 - 7999 until further information is received from the Department of Education or State Board of Accounts.**

If you have any questions regarding the reporting of the ARRA distributions, please do not hesitate to call me toll free 1-866-234-1414 or email me at [pesmith@doe.in.gov](mailto:pesmith@doe.in.gov).